

GOVERNMENT OF ANDHRA PRADESH  
A B S T R A C T

P.S. – C.T. Department - Smt. P.S. Ratna Kumari, Assistant Commercial Tax Officer –Placement in the panel of Assistant Commercial Tax Officers for the year 2004-05 above the name of Smt. S. Vedavani – Orders – Issued.

REVENUE (CT-I) DEPARTMENT

G.O.Rt.No.827

Date : 10.06.2010

Read the following:-

1. Orders of the Hon'ble A.P.A.T. in O.A.No.4815 of 2009, dt.26.3.2009.
2. Representation of Smt. P. S. Ratna Kumari, A.C.T.O., dated: 8.4.09.
3. C.C.Ts Ref.No.DX4/658/08, dt.19.6.2009.
4. Government.Memo.No.58498/CT-I(2)/08, dt.25.1.2009.
5. C.A.No.746/2009 in O.A.No.4815 of 2009, dt.15.10.2009.
6. Rep. of Smt. P.S. Ratna Kumari, A.C.T.O., VZM (East.), dt.27.1.2010.
7. Government.Memo.No.58498/CT-I/2/08, dt.16.2.2010.
8. C.C.Ts. Ref.DX4/658/2008, dt.24.4.2010.

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**ORDER:**

In the reference 2<sup>nd</sup> read above, Smt. P. S. Ratna Kumari, Assistant Commercial Tax Officer, East, Vizianagaram, O/O C.T.O., M.G. Road (East), Vizianagaram has submitted a representation with a request for consideration of fixing notional seniority in the DCTO cadre with retrospective effect by restoring her seniority in the category of Assistant Commercial Tax Officer on par with S.C. candidates and include her name in the panel on par with her juniors.

Smt. P.S.Ratna Kumari, has passed Diploma in Commercial Practice with Book keeping as one of the subjects as on 6.12.1973 and was appointed as Steno Typist in the year 1975. She was promoted as Senior Assistant on 26.10.1994. As per rule 5 (c) of the APCTSS Rules, 1990, a person is required to pass the tests i.e., Government Technical Examination in Book keeping by Lower Grade or any other qualification which is recognized as equivalent by the State Government, a pass in the Account Test for subordinate Officers Part-I or the Account Test for Executive Officer and a pass in part-I Commercial Taxes Laws and Rules and Part-II other laws for appointment by transfer to the post of Assistant Commercial Tax Officer.

Smt P.S.Ratna Kumari has passed the Account Test for Subordinate Officers Paper I in December 1997 but she has not passed the Book Keeping Test. However she has passed Diploma in Commercial Practice. She has requested for notional seniority from 1997 in the cadre of Assistant Commercial Tax Officer on par with her junior Sri D.Veeresu and filed two representations before the Commissioner of Commercial Taxes dt. 20.10.2008 and 5.3.2009. She also filed OA No 4815/09 before the Hon'ble Andhra Pradesh Administrative Tribunal for the same relief. The Hon'ble Tribunal by its order, dt.26-03-2009 has directed the respondents to dispose of her representations, Dt.20-10-08 and 5-03-2009 by passing appropriate orders as per Rules.

The Commissioner of Commercial Taxes in his report stated that the DC, Vizianagaram has not recommended the name of Smt. P.S. Ratnakumari on the ground that her passing of the Book Keeping test in Diploma in Commercial Practice of Polytechnic from Government Polytechnic for women, Kakinada is not equivalent to the three year B.Com Degree Examination conducted by the Andhra University, Visakhapatnam. Later Govt. in Memo.No.66788/CT-III(2) / 96-3, Revenue Department, Dt. 21-4- 1997 upon a reference from the CCT and keeping in view of the orders issued in G.O.Ms.No.27, Labour, Employment, Nutrition & Technical Education (T.E2) Dept., Dt.28-01-1983, clarified that a pass in Diploma in Commercial Practice with Book Keeping as a subject can be treated as equivalent to a pass in Lower Grade Accountancy Examination, being conducted by the State Board of Technical Education and Training for the purpose of recruitment, etc., to the various posts in the subordinate services.

As per the Govt. Memo No.66788/CT-III(2)/96-3, Revenue Department, dt.21-04-1997, the name of Smt. P.S.Ratna Kumari was recommended subsequently by the Nodal Deputy Commissioner to the Additional Commissioner of Commercial Taxes for approval of her appointment as ACTO. Accordingly she was appointed to the post of ACTO among others, vide proceedings of Commissioner of Commercial Taxes No.DX4 / 899 / 2005, Dt.18- 4 – 2008. Total (6) juniors to Smt. P.S.Ratna Kumari in the S.C Category beginning with Sri D.Veeresu were earlier appointed as ACTOs by transfer **on adhoc basis**, ahead of Smt. P.S.Ratna Kumari, as they were fully qualified to hold the post of ACTO by passing all the Departmental Tests and she was not promoted for reasons cited supra.

Out of the six ACTOs, 5 ACTOs were subsequently included in the **regular seniority** list of ACTOs of the panel years 2000-01, 2001-02, 2002-03 and 2003-04 of Visakhapatnam Nodal Division, finalized on 11-9-2008 against the substantive vacancies that arose in those years, duly following the rule of reservation, laid down under Scheduled Caste (Rationalization and Reservation) Act 2000 which was in force up to 5-11-2004 in terms of the clarificatory orders of the Hon'ble Supreme Court, dt.25-09-2006 in I.A.No.5 & 6 of 2000 in C.A.No.6758/2000. Smt. P.S.Ratnakumari belongs to SC (D) category and as there arose no vacancy for SC-D category upto the panel year 2003-04, she cannot claim seniority over and above Sri D.Veerusu and four others, who were regularly promoted against various categories of SC Roster Points in accordance with Act.20/2000 (Schedule Castes Rationalization of Reservation). As a consequence, she has no claim for notional seniority over the above 5 ACTOs of SC category for the above reasons cited supra, either with reference to Adhoc / Temporary appointment or on regular basis with reference to their inclusion in the regular seniority list. She has also no claim over others in general category also since the individuals of general category were far senior to her. For the panel year 2004-05, the SC Sub-categorization ceased to be in force in terms of the Hon'ble Supreme Court Judgement dated: 5.11.2004.

Hence the general SC Roster had to be followed and as a result S.Vedavani who is junior to Smt. P.S.Ratna Kumari and was regularly promoted in the year 2004-05 was relegated and smt. P.S.Ratna Kumari could be given notional seniority over her against the roster point 16© that arose on 26.4.2005.

After examination of the proposals of the Commissioner of Commercial Taxes received vide reference 3<sup>rd</sup> cited, Government vide Memo.No.58498/CT-I/2/2008, dt.16.2.2010 has requested the Commissioner of Commercial Taxes to take necessary action to place the matter before Screening Committee and if the Screening Committee recommends to include the name of Smt. P. S. Ratnakumari, A.C.T.O, in the panel of A.C.T.Os for the year 2004-05 above Smt. S. Vedavani duly following the procedure as per rule 24 of APSSS Rules, 1996 there after examine the objections if any received and send necessary proposals to Government for relaxation of Rule 33 (a) of APSSS Rules, 1996 in her favour.

In pursuance to the above orders, the Commissioner of Commercial Taxes has issued a Show Cause Notice to the three affected persons on 10.3.2010 calling for objections if any for inclusion of the name of Smt. P.S. Ratna kumari over their names. No objections have been received from the above affected persons with in the stipulated time of **(15)** days. The Commissioner of Commercial Taxes has requested to pass final orders in the matter placing Smt. P.S. Ratna Kumari over Smt. S. Vedavani in the panel year 2004-05 of Zone-I, duly relaxing Rule 33 (a) of the APS & SS Rules 1996.

After careful examination of the matter, since there were no objections received from the affected persons against the inclusion of the name of Smt. P.S. Ratna Kumari in the A.C.T.O. panel year 2004-05 over their names, the provisional decision taken in Government Memo.No.58498/CT-I/2/2008, dt.16.2.2010 to include the name of Smt. P.S. Ratna Kumari, A.C.T.O, in the panel of ACTOs for the year 2004-05 above the name of Smt. S. Vedavani, A.C.T.O. duly relaxing rule 33 (a) of the APSSS Rules, 1996 is confirmed.

The Commissioner of Commercial Taxes, is also informed that, in view of the placement of Smt. P.S. Ratna Kumari in the 2004-05 panel against the appropriate Roster Point meant for SCs, which was hitherto occupied by Smt. S. Vedavani, the relative positions in A.C.T.O. panels of Smt. S. Vedavani and other S.C. candidate appointed against subsequent SC Roster points should also be recast by the appointing authority.

The Commissioner of Commercial Taxes is requested to take necessary action in the matter.  
(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA  
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Commercial Taxes, A.P., Hyderabad.

Smt. P.S. Ratna Kumar, A.C.T.O., through the C.C.T., A.P., Hyderabad.

// FORWARDED BY :: ORDER //

SECTION OFFICER